



TENNESSEE DEPARTMENT OF REVENUE
REALTY TRANSFER AND MORTGAGE TAX

**PRV
400**

| | | |
|--|-------------|--|
| Filing Period | Account No. | County Number |
| Due Date | County | Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax was collected. Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 and mail to: Tennessee Department of Revenue Andrew Jackson State Office Bldg. 500 Deaderick Street Nashville, TN 37242 |
| REMINDERS 1. Please read instructions on reverse side before preparing this return. 2. Maintain adequate records to support the return. 3. Sign and date return in the signature box below. | | IF AN AMENDED RETURN CHECK HERE <input type="checkbox"/> |

WRITE NUMBERS LIKE THIS

1 2 3 4 5 6 7 8 9 0

ROUND TO NEAREST DOLLAR

| | | |
|--|--|----|
| 1. Total Realty Transfer Tax collected | | 00 |
| 2. Total Mortgage Tax collected | | 00 |
| 3. Total collections | | 00 |
| 4. Retained by register (2.5% of Line 3) | | 00 |
| 5. Enter outstanding credit amount from previous Department of Revenue notice(s) | | 00 |
| 6. TOTAL DUE STATE | | 00 |
| 7. Penalty | | 00 |
| 8. Interest (If filed late, interest is computed at % per annum on the tax (Line 6) from the due date to date paid) | | 00 |
| 9. TOTAL AMOUNT REMITTED | | 00 |

I declare this is a true, complete, and accurate return to the best of my knowledge.

| | | |
|-------------|--------------------|------|
| SIGN HERE ➤ | County Register | Date |
| SIGN HERE ➤ | Deputy or Employee | Date |

FOR OFFICE
USE ONLY ➤

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INSTRUCTIONS

- General:** There is a state tax imposed on the privilege of recording the transfer of realty and also a tax on any document evidencing an indebtedness. The county register and other officials charged with the collection of these taxes shall report all collections to the Department of Revenue. For collecting and reporting the taxes under T.C.A. §67-4-409, county registers shall be entitled to retain as commission two and one-half percent (2.5%) of the taxes collected.
- Due Date:** The return along with the appropriate tax payment is due to be filed on or before the 15th day of the month following the period covered.
- Taxpayer/
Tax Preparer's
Signature:** You must sign and date your return.
- Penalty and
Interest:** If filed late, penalty is computed at 5% of the tax (Line 6) for each 30 day period or portion thereof that the return is late. Total penalty is not to exceed 25% with a minimum of \$15.00 regardless of tax due. If filed late, compute interest at the current rate on the tax (Line 6) from the due date to the date of payment.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 9 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
- Amended
Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

| Chattanooga | Jackson | Johnson City | Knoxville | Memphis | Nashville |
|-----------------------|------------------------------|----------------------|-----------------------|-------------------|-------------------------|
| (423) 634-6266 | (731) 423-5747 | (423) 854-5321 | (865) 594-6100 | (901) 213-1400 | (615) 253-0600 |
| Suite 350 | Room 405 B | 204 High Point Drive | Room 606 | 3150 Appling Road | 3rd Floor |
| State Office Building | Lowell Thomas Building | | State Office Building | Bartlett, TN | Andrew Jackson Building |
| 540 McCallie Avenue | 225 Martin Luther King Blvd. | | 531 Henley Street | | 500 Deaderick Street |

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600.